

**BOULT
CUMMINGS
CONNERS
& BERRY** PLC

LAW OFFICES
414 UNION STREET, SUITE 1600
POST OFFICE BOX 198062
NASHVILLE, TENNESSEE 37219

April A. Ingram
(615) 252-2302
Fax: (615) 252-6302
Email: aingram@bccb.com

September 11, 2000

REC'D TN
REGULATORY AUTH.
'00 SEP 11 PM 3 03
OFFICE OF THE
EXECUTIVE SECRETARY
TELEPHONE (615) 244-2582
FACSIMILE (615) 252-2380
INTERNET WEB <http://www.bccb.com/>

Mr. David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

VIA HAND DELIVERY

Re: DV2, Inc. (Docket No. 00-00351)

Dear Mr. Waddell:

This letter provides responses to the Tennessee Regulatory Authority's third request for information pertaining to DV2's Application for a Certificate of Public Convenience and Necessity to Provide Local Exchange and Intrastate Interexchange Services in the State of Tennessee.

Financial Qualifications

Provide the following financial information of the Applicant: Projected financial statements prepared according to GAAP for three years (balance sheet, income statement, and statement of cash flows.)

Attached separately under seal are DV2's most recent financial statements, which are being filed pursuant to the above request. The information contained in this response is confidential and not to be released to the public.

If you have any questions or if I can be of further assistance, please feel free to call me at 252-2302.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC



By:
April A. Ingram

AAI/

c: Tim Geraghty, Esq.

Proprietary envelope
on file

PO
9-11-00



April A. Ingram
(615) 252-2302
Fax: (615) 252-6302
Email: aingram@bccb.com

LAW OFFICES
414 UNION STREET, SUITE 1600
POST OFFICE BOX 198062
NASHVILLE, TENNESSEE 37219

TELEPHONE (615) 244-2582
FACSIMILE (615) 252-2380
INTERNET WEB <http://www.bccb.com/>

September 11, 2000

Mr. David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

VIA HAND DELIVERY

Re: DV2, Inc. (Docket No. 00-00351)

Dear Mr. Waddell:

This letter provides responses to the Tennessee Regulatory Authority's third request for information pertaining to DV2's Application for a Certificate of Public Convenience and Necessity to Provide Local Exchange and Intrastate Interexchange Services in the State of Tennessee.

Financial Qualifications

Provide the following financial information of the Applicant: Projected financial statements prepared according to GAAP for three years (balance sheet, income statement, and statement of cash flows.)

Attached separately under seal are DV2's most recent financial statements, which are being filed pursuant to the above request. The information contained in this response is confidential and not to be released to the public.

If you have any questions or if I can be of further assistance, please feel free to call me at 252-2302.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

A handwritten signature in cursive script, appearing to read 'April A. Ingram'.

By:

April A. Ingram

AAI/

c: Tim Geraghty, Esq.